

SENATE BILL 139
By Black

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to the sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-202, is amended by adding the following language as a new, appropriately designated subsection:

(d)

(1) Notwithstanding the provisions of this chapter to the contrary, during the first consecutive Friday, Saturday, and Sunday in August in each year, beginning at 12:01 a.m. Friday and ending at 12:00 midnight on Sunday, no tax shall be imposed on any single article or item of tangible personal property sold at retail in this state having a value not exceeding two hundred dollars (\$200).

(2) As used in this subsection, "single article or item" has the same meaning as the term "single article" is defined in § 67-6-702(d).

SECTION 2. This act shall take effect at 12:05 a.m. on July 1, 2005, the public welfare requiring it.